

STEVEN L. BESHEAR Governor

FINANCE AND ADMINISTRATION CABINET DEPARTMENT OF REVENUE

501 HIGH STREET FRANKFORT, KENTUCKY 40601 Phone (502) 564-3226 Fax (502) 564-3875 www.kentucky.gov JONATHAN MILLER
Secretary

THOMAS B. MILLER
Commissioner

In the matter	of:		
Contact:		FINAL	RULING NO. 2011-08 February 2, 2011

Public Service Company Property Tax Liability January 1, 2009 to December 31, 2009

FINAL RULING

The Kentucky Department of Revenue	currently has	an out	standing	public	service
company property tax liability against			("	")	totaling
(plus applicable interest and penalties) for		nt date	of Augus	st 11, 2	2010. A
breakdown of the liability is shown in the chart be	elow:				

Interest As of

2009	
assessment as a pu outstanding assess	Is principal business activity is a sewer utility service, making it subject to ablic service corporation. See KRS 136.120 (1) (a) 16. protested the sment and resulting liability in a letter dated 2010, disputing a fair cash value of the property.

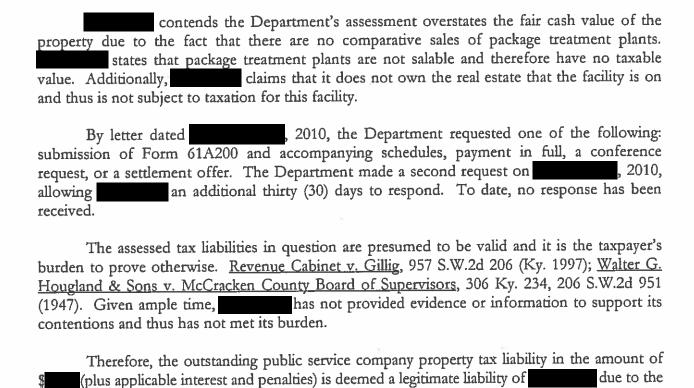


Year Ending

Penalty As of

02/02/11 02/02/2011 02/02/2011

Total Due As of



This letter is the final ruling of the Kentucky Department of Revenue.

APPEAL

You may appeal this final ruling to the Kentucky Board of Tax Appeals pursuant to the provisions of KRS 131.110, KRS 131.340-131.365, 103 KAR 1:010 and 802 KAR 1:010. If you decide to appeal this final ruling, your petition of appeal must be filed at the principal office of the Kentucky Board of Tax Appeals, 128 Brighton Park Boulevard, Frankfort, Kentucky 40601-3714, within thirty (30) days from the date of this final ruling. The rules of the Kentucky Board of Tax Appeals, which are set forth in 802 KAR 1:010, require that the petition of appeal must:

1. Be filed in quintuplicate;

Commonwealth of Kentucky.

- 2. Contain a brief statement of the law and facts in issue;
- 3. Contain the petitioner's or appellant's position as to the law and facts; and
- 4. Include a copy of this final ruling with each copy of the petition of appeal.

The petition of appeal must be in writing and signed by the petitioner or appellant. Filings by facsimile or other electronic means shall not be accepted.

Proceedings before the Kentucky Board of Tax Appeals are conducted in accordance with 103 KAR 1:010, 802 KAR 1:010 and KRS 131.340-131.365 and KRS Chapter 13B. Formal hearings are held by the Board concerning the tax appeals before it, with all testimony and proceedings officially reported. Legal representation of parties to appeals before the Board is governed by the following rules set forth in Section 3 of 802 KAR 1:010:

- 1. An individual may represent himself in any proceedings before the Board where his individual tax liability is at issue or he may obtain an attorney to represent him in those proceedings;
- 2. An individual who is not an attorney may not represent any other individual or legal entity in any proceedings before the Board;
- 3. Any party appealing a final ruling to the Board other than an individual, such as a corporation, limited liability company, partnership, joint venture, estate or other legal entity, shall be represented by an attorney in all proceedings before the Board, including the filing of the petition of appeal; and
- 4. An attorney who is not licensed to practice in Kentucky may practice before the Board only if he complies with Rule 3.030(2) of the Rules of the Kentucky Supreme Court.

You will be notified by the Clerk of the Board of the date and time set for any hearing.

Sincerely,

FINANCE AND ADMINISTRATION CABINET

E. Jeffrey Mosley

Interim Executive Director

Office of Legal Services for Revenue